

**THE HON'BLE SMT. JUSTICE T. MEENA KUMARI
AND
THE HON'BLE MS. JUSTICE G. ROHINI**

WRIT PETITION No.21568 of 2007

Date: 13th December, 2007

Between :
M/s. Sneha Consultants Pvt. Ltd.,
Hyderabad.

.....Petitioner

And

The Joint Commissioner,
Hyderabad, Hyderabad and others.

.....Respondents.

**THE HON'BLE SMT. JUSTICE T. MEENA KUMARI
AND
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WRIT PETITION No. 21568 of 2007

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ORDER : (Per Hon'ble Smt. Justice T. Meena Kumari)

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at this stage.

Against the assessment order, petitioner preferred an appeal before the Commissioner of Customs & Central Excise (Appeals), Hyderabad, the 2nd respondent herein. The 2nd respondent, through the impugned order dated 16.7.2007 dismissed the appeal on the ground that the petitioner had paid only 25% of the demanded amount.

When the matter was taken up for hearing, Sri S. Ravi, learned counsel for the petitioner submitted that initially the petitioner has only deposited 25% of the service tax and for various reasons, it could not deposit the entire amount. However, after dismissal of the appeal, it paid the balance amount of Service Tax on 23.11.2007.

In view of the fact that the petitioner had already paid full amount of service tax, there would not be any difficulty for the appellate authority to hear and dispose of the appeal on merits. In the circumstances, we allow the writ petition and set aside the impugned order. The 2nd

respondent-appellate authority is directed to take up the appeal on record and dispose of the same on merits, as expeditiously as possible, preferably within a period of three months from the date of receipt of a copy of this order.

The writ petition is accordingly allowed. No costs.

T. MEENA KUMARI,J

DATE: 13th December, 2007

G. ROHINI, ,J

Note:

Furnish c.c. in three days

B/o

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